(d) if so, the details thereof;

(e) the purpose of launching such single window; and

(f) how it would be helpful to the tax payers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) There is no proposal to formulate separate rules for Fringe Benefit tax (FBT). The compliance procedure is similar to the procedure relating to income-tax.

(c) The Government has decided to establish Large Tax Payer Units (LTUs) in the country which would act as a single window facilitation centre for all large entities paying excise duty, corporate tax/income tax and service tax.

(d) The LTUs would be set up in a phased manner and would be established initially in 5 cities of the country viz. Bangalore, Chennai, Delhi, Kolkata and Mumbai. Participation in the LTUs is optional. Taxpayers (single PAN based entities) who are assessed to income tax in any of these five cities and have paid during the financial year 2004-05 (i) Excise duty of Rs. 5 crore or more; (ii) Service tax of Rs. 5 crore or more; or (iii) Corporation tax of Rs. 10 crore or more, would be eligible to join the LTU.

(e) and (f) Establishment of LTUs is expected to substantially improve efficiency in tax administration, increase, taxpayer satisfaction and reduce compliance and transaction costs for the taxpayers.

Income tax concession to Dhabol/Ratnagiri Gas and Power Ltd.

3976. SHRI CHITTABRATA MAJUMDAR: Will the Minister of FINANCE be pleased to state:

(a) approximate amount involved in extending concession to Dhabol/ Ratnagiri Gas Power Ltd. and through amendment of section 80-IA of Income Tax Act;

(b) whether any waiver on customs duty claims and capital gain tax was granted; and

(c) if so, the details thereof alongwith total amount involved?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) to (c) The information is being collected and will be laid on the Table of the House.

Bank branches in **NER**

3977. SHRI T.R. ZELIANG: Will the Minister of FINANCE be pleased to state:

(a) the details of various Bank branches set up by Nationalized, private and foreign banks in the rural areas of NER; and

(b) What steps are being taken by Government to open the above branches in the rural areas of the region and the number of rural branches proposed to be set up during the current years?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PAWAN KUMAR BANSAL): (a) As reported by the Reserve Bank of India (RBI), the details of bank branches set up by Nationalized Banks in rural areas of North Eastern Region as on 31st December, 2005 are as under:

Sl.No.	Name of the States	No of Bank Branches in rural areas
1.	Arunachal Pradesh	37
2.	Assam	462
3.	Meghalaya	79
4.	Manipur	16
5.	Mizoram	14
6.	Nagaland	30
7.	Sikkim	37
8.	Tripura	39

RBI has also reported that Privateand Foreign Banks have not set up branches of their Banks in the rural areas of North Eastern Region.

(p) According to the extent Branch Licensing Policy of the RBI, it is left to the judgement of individual Banks to assess the need for opening additional branches at rural centres within their services area. RBI